

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: FINANCE

DATE: SEPTEMBER 9, 2015

COMMITTEE MEMBERS PRESENT:

SUPERVISORS CONOVER
TAYLOR
SOKOL
MONROE
WOOD
KENNY
MERLINO
DICKINSON

OTHERS PRESENT:

MIKE SWAN, COUNTY TREASURER
KEVIN GERAGHTY, CHAIRMAN OF THE BOARD
AMANDA ALLEN, CLERK OF THE BOARD
PAUL DUSEK, COUNTY ADMINISTRATOR
FRANK THOMAS, BUDGET OFFICER
SUPERVISORS BEATY
BROCK
SEEBER
SIMPSON

COMMITTEE MEMBER ABSENT:

SUPERVISOR FRASIER

BRIAN LAFLURE, DIRECTOR OF THE OFFICE OF EMERGENCY SERVICES/FIRE
COORDINATOR
MICHAEL COLVIN, DIRECTOR OF INFORMATION TECHNOLOGY
JEFFERY TENNYSON, SUPERINTENDENT OF THE DEPARTMENT OF PUBLIC
WORKS
DAVID STRAINER, TOWN OF QUEENSBURY RESIDENT
DON LEHMAN, *THE POST STAR*
SARAH MCLENITHAN, DEPUTY CLERK OF THE BOARD

Mr. Conover called the meeting of the Finance Committee to order at 9:41 a.m.

Motion was made by Ms. Wood, seconded by Mr. Dickinson and carried unanimously to approve the minutes of the prior Committee meeting, subject to the Clerk of the Board.

Copies of the meeting agenda were distributed to the Committee members and a copy of same is on file with the meeting minutes.

Prior to reviewing the Agenda, Mr. Conover announced that Mike Swan, *County Treasurer*, had requested to discuss a few items with the Committee. Mr. Swan apprised that his office had distributed a report to the Supervisors this morning via email regarding the status of sales tax collections thus far in the year. He remarked he was pleased to report that sales tax revenue had increased by 2% as compared to the same time frame last year. He said he was encouraged by the fact that sales tax revenue had steadily increased throughout the year. He commented he believed the number of tourists visiting Lake George this year on Labor Day weekend appeared to be greater than what he had observed in previous years.

In regards to the bond for the Court Space Expansion Project, Mr. Swan advised that he, Robert Lynch, *Deputy County Treasurer*, and Paul Dusek, *County Administrator*, made a presentation for Standard & Poor's Rating Services last Friday for a rate review for the upcoming bond they were trying to obtain to finance the Project. He reported concluding their presentation their contact at Standard & Poor's indicated there was upward pressure on the rate due to a number of things such as the pending sale of the Westmount Health Facility and the County's Multi-Year Plan. He pointed out their current rating was AA. He asked Mr. Dusek whether they would be notified within the next few days regarding the rate they would obtain to which Mr. Dusek replied affirmatively. Mr. Swan remarked the lower the rate obtained the less the County would have to pay out in interest costs. He added it appeared the bonds would be sold on September 23rd.

Mr. Simpson questioned whether the 2% increase in sales tax was compared to where the County stood in regards to sales tax collection at the same time last year and Mr. Swan responded affirmatively. Mr. Simpson asked how much the increase related to in reference to what was budgeted. Mr. Swan advised

the budgeted amount was an increase of 1.5% more than what was collected last year. Mr. Dusek informed that since the total amount of sales tax revenue collected last year fell short of the budgeted amount by about \$500,000 they needed to collect 2.5% more this year in order to make up for the shortfall from last year. Mr. Swan apprised in order to cover the shortfall from last year, as well as to cover the amount budgeted in this year's budget the County needed to achieve the 2.5% increase from last year in sales tax revenue.

Commencing the Agenda review with Section III, Item 1, Mr. Conover addressed a request to authorize transfers of funds, as included in the Agenda packet for Committee approval.

Motion was made by Ms. Wood, seconded by Mr. Dickinson and carried unanimously to approve the request and the necessary resolution was authorized for the September 18th Board Meeting.

In regards to Agenda Item 2, Mr. Conover reported there were no requests from County Treasurer's Office. Moving on to Agenda Item 3, Mr. Conover outlined the referrals from the County Facilities Committee, *Buildings & Grounds*, as follows:

- 3A) Request to increase Capital Project No. H350, *Court Space Expansion*, to include \$16.5 million in funding from serial bonds; and
- 3B) Request to ratify the actions of the County Treasurer in authorizing the advance of funds from the General Fund on an as needed basis, up to \$1.2 million, for the Capital Project No. H350, *Court Space Expansion*.

Motion was made by Mr. Taylor, seconded by Mr. Dickinson and carried unanimously to approve both requests and the necessary resolutions were authorized for the September 18th Board Meeting.

Agenda Item 4, Mr. Conover announced, pertained to a referral from the Criminal Justice Committee, *Public Defender*, requesting to amend the County Budget in the amount of (\$2,522) to remove funds from Distribution #4 from the Office of Indigent Legal Services that should have been designated for the Assigned Counsel Office, rather than the Public Defender's Office.

Motion was made by Mr. Sokol, seconded by Mr. Dickinson and carried unanimously to approve the request subject to review by the County Attorney and the necessary resolution was authorized for the September 18th Board Meeting.

Continuing to Agenda Item 5, Mr. Conover outlined a referral from the Human Services Committee, *Employment & Training Administration*, regarding a request to amend the County Budget in the amount of \$13,484 to include Federal funding received for the training of one dislocated worker under the Federal Trade Adjustment Act

Motion was made by Ms. Wood, seconded by Mr. Monroe and carried unanimously to approve the request and the necessary resolution was authorized for the September 18th Board Meeting.

Moving along, Mr. Conover apprised Agenda Item 6 pertained to a referral from the Park Operations & Management Committee requesting to authorize the appropriation of funds in the amount of \$3,061.39 from Budget Code A691.07, *Deferred Revenue, Gaslight Village Parking Fees*, to Budget Code A.1625 470, *Gaslight Village Property, Contract*, to facilitate reimbursement to the Village of Lake George for certain expenses incurred in connection with the CRW Park Festival Commons.

Motion was made by Mr. Monroe, seconded by M. Kenny and carried unanimously to approve the requests and the necessary resolution was authorized for the September 18th Board meeting.

Mr. Conover reported Agenda Items 7A-B pertained to the following referrals from the Public Safety Committee, *Office of Emergency Services*:

- 5A) Request to amend the County Budget in the amount of \$48,000 to reflect the acceptance of a FY15 State Homeland Security Grant Program award.

Motion was made by Mr. Sokol, seconded by Ms. Wood and carried unanimously to approve the requests and the necessary resolution was authorized for the September 18th Board meeting.

- 5B) Request for a transfer of funds in the amount of \$4,200 from the Contingent Account to fund work to be performed by CPL (*Clark Patterson Lee*) to provide a conceptual design and cost estimate for the proposed storage building to house Office of Emergency Services vehicles and equipment.

Motion was made by Mr. Merlino and seconded by Ms. Wood to approve the request as presented.

Mr. Dickinson inquired where the building would be located and Mr. Conover replied he was unsure. He apprised he was aware that they had been considering the corner area of the parking lot of the Municipal Center Building; however, he said, he hoped part of the services provided by CPL for this fee would include the proper siting of the building.

Brian LaFlure, *Fire Coordinator/Director of the Office of Emergency Services*, advised that he had met with Jeffery Tennyson, *Superintendent for the Department of Public Works*, and a representative from CPL to review six possible locations, following which they determined the grassy area behind the Municipal Center Building was the most ideal location for the building. Mr. Tennyson interjected that although the site Mr. LaFlure was referencing had been identified as a potential location for the building no final determinations had been made as of yet. He said according to CPL the \$4,200 fee would cover the cost of developing a conceptual design and total cost for constructing the building. He stated the DPW Engineers could estimate site work costs without the assistance of CPL, as well as review the other sites that had been deemed as possible locations for the building. He remarked he believed one of the key contenders for the site was the area where the cold storage building was located on Gurney Lane adjacent to the Westmount Health Facility. He noted there would be additional costs for this site to demolish the cold storage building. He informed he felt the best route to take was to utilize the services of CPL in developing a concept for the building from grade up to ensure everyone was aware of the costs involved with constructing the building, with the knowledge that any site work performed would involve an additional cost. He continued, once the proposed cost of the building was identified the County could determine whether they had the means available to move forward with construction now or place it on hold to pursue at a later date.

Mr. Dickinson queried whether the \$4,200 fee included all of the services Mr. Tennyson and Mr. Tennyson explained for this price CPL would be developing a concept design that consisted of a shell of a building with a sample specification on the type of building that would serve the current purposes, as well as being able to make adjustments to meet future needs to upgrade the building. He indicated CPL would work with Mr. LaFlure to develop an estimate as to what they thought the cost would be to construct the building from grade up. He continued, once all possible sites had been explored and a resolution had been adopted authorizing the location of the building additional costs would be incurred associated with site work.

Mr. Dickinson apprised he had several questions, the first of which what was the size of the building and Mr. LaFlure replied the building would be 6,000 square feet. Mr. Dickinson then inquired whether the building would be heated and Mr. LaFlure replied in the negative. He explained one of the bays of the building would be isolated so that it could be partially heated to 50 degrees to house the Hazmat trailer. He stated currently they were paying rent to the South Queensbury Fire Company to house the Hazmat mat trailer because they had no location to keep it warm. He pointed out if the building was constructed the rental fee would be eliminated and the equipment would be centrally located. Mr. Dickinson asked how many bays the building would consist of and Mr. LaFlure replied that there would

be five bays, one of which would be partially heated. Mr. LaFlure informed they did not have to heat the entire building, as the main purpose was to provide covered storage for the equipment so when they needed it in a hurry they did not get delayed by having to shoveling snow and removing ice from them. In response to a question from Mr. Dickinson, Mr. LaFlure informed there would be no bathrooms or running water in the building. Mr. Dickinson questioned what the flooring of the building would be and Mr. LaFlure apprised the original design for the building consisted of gravel flooring; however, he said, cement was an option, as well. He surmised the building would be constructed of metal and have a pitched roof. Mr. Dickinson inquired whether there were two buildings located on the property adjacent to the Westmount Health Facility and Mr. LaFlure replied affirmatively. He explained there was salt shed and the cold storage building.

Mr. Dickinson remarked he believed the proposed location behind the Municipal Center Building was inappropriate, as he did not feel it was a fitting for the campus. Mr. Conover advised he felt determining whether they wanted to locate a garage type building on the campus was part of the process. He commented he did not believe it was sensible to come up with an estimate for constructing the building without having an idea of where it would be located. He mentioned some sort of siting analysis was required, as some sites may not be appropriate for a number of reasons.

Ms. Wood advised her understanding was that site analysis was being conducted, as Mr. Tennyson was reviewing alternative sites. She informed she believed it was necessary to establish the cost of constructing the building so the Board could determine whether the County had the means available to move forward with the project and/or whether they wanted to pursue it. She commented she felt it was possible to develop an estimate for the cost of the building while simultaneously reviewing the alternative sites and what options were valid. She continued, they could then return to Committee to present their findings and what their recommendations were. She said this would allow the Committee to make a more informed decision as to whether or not they wanted to proceed with the project.

Mr. Dickinson reiterated he was not in favor of locating the building on the Municipal Center Campus; therefore, he stated, he felt they should continue working with CPL on providing an estimate for the cost but also concentrate on the location adjacent to the Westmount Health Facility. He remarked he believed this was the ideal location for the building, as it was centrally located near three major roadways. He stated since the buildings currently located there were unsightly he believed they could be demolished to make room to construct an appropriate storage building for the Office of Emergency Services equipment. He reiterated he would rather see this proposal concentrate on that particular site and include the cost for demolishing the other two buildings currently located there.

Mr. Tennyson informed the one building on that particular piece of property was used for cold storage for old furniture, which they felt they could do without; however, he noted, the salt shed would need to be replaced, whether adjacent to the new building or in a similar location, as it was critical to the County's snow and ice operations. Mr. Dickinson indicated his point was that they should concentrate on a preferred location so they could determine what other costs would be associated with the project rather than spending the money without having a specified location.

Mr. LaFlure apprised that while he appreciated Mr. Dickinson's comments his concern was that they had been going back and forth on the matter over the last four years based on the fact that they required a price on the building before a decision could be made on construction or placement. He stated he would appreciate it if at this point the Committee moved forward with the assistance of Mr. Tennyson to determine a cost of the building, as the project would not come to fruition if the cost was determined to be astronomical. He suggested they move forward with Mr. Tennyson's plan to review alternative site options to determine the most appropriate site and then move forward with determine a cost for whatever type of site work was required. He reminded the Committee that they had requested that he determine how much the building would cost to construct which he felt they could do by moving forward with the request today.

Mr. Dickinson re-stated he felt they should concentrate on the site located adjacent to the Westmount Health Facility unless someone could propose an alternative site other than the Municipal Center campus, as he was adherently against locating it there. Mr. LaFlure advised that this was one of the sites that had been explored by himself, Mr. Tennyson and the representative from CPL. Mr. Dickinson stated he would like to know the cost of demolishing the brick cold storage building, as well as the cost of upgrading the salt shed. He said he would support the request if all of these costs were included.

Mr. Tennyson apprised the difficulty with providing a price for demolition arose from the fact that a hazard survey had not been conducted on it which would be the first step when demolition was involved. He pointed out the hazard survey had the largest impact on costs related to demolition. He stated if the Committee wanted to pursue this route he could provide the cost for conducting the hazard survey at the September 18th Board meeting. He surmised the cost to be between \$4,000-\$6,000 for a building of that particular size.

Mr. Dickinson pointed out a preliminary report could be completed to provide an estimate as to whether the building contained asbestos or not. He asked whether there was any heating or water in the building to which Mr. Tennyson replied in the negative. Mr. Dickinson advised this meant there would be no hot water lines that were insulated with asbestos or other hazardous materials. Mr. Tennyson apprised the first things contractors did when they provided the County with an estimate was conduct sampling to the County with a report that identified suspect material. Mr. Dickinson remarked he would like to include these services in with the construction costs so that the overall costs could be determined for the Board to discuss whether they would like to proceed or not.

Mr. Conover stated he had requested that the cost of constructing the building be determined so they could address if and/or when the Country would have the means available to move forward with the project. He remarked not having an idea of not only the cost but also where the building would be located stymied them from making a decision. He said although they may not be in a position to construct the building for a few years, he felt it was imperative that at a bare minimum they have an idea of what it would cost to construct the structure and where it would be located. In regards to having an estimate for the cost of constructing a building, he believed it was possible to come up with a ballpark figure without hiring a consultant.

Ms. Seeber advised she was in full support of the proposed construction given why it was needed, as it had been a point of discussion for a number of years; however, she questioned why engineers from the DPW could not come up with an estimate for the construction costs rather paying a consultant such as CPL to do the work. Mr. LaFlure stated he thought this was due to the DPW engineers on staff being consumed with other job duties. Mr. Tennyson commented it was a matter of capacity and capability. He reminded the Committee the DPW had provided an estimate for the project last year that related to the initial concept Mr. LaFlure provided for an open building. He continued, this was necessary to move forward to the next step and have architects that had experience with design and construction come up with a conceptual design, as he had no experience with constructing a steel building. He mentioned he had engineers on his staff that could calculate an estimate; however, he noted, they had done this previously and the project was not funded. He remarked he thought it was imperative for them to determine exactly what was going to be included in the building because there were a number of variables that Mr. LaFlure was considering adding in the future that had real impacts for when the building was originally constructed. As an example he stated he had discussed the original concept of open sides with a steel building manufacturer who indicated that enclosing the building would require a completely different structure than an open sided one. He advised he felt it was necessary for them to go through the deliberate process with an architect to determine the make up and specifications required for the building. He mentioned the engineers he had on staff could do this but it would take them longer because they were highway engineers that did not have experience with steel buildings; therefore, he recommended they move forward with the request as presented so that CPL could come up with an accurate amount for the cost of construction within a reasonable time period. In regards

to the location of the building, he apprised this had not been discussed in Committee other than when they had previously discussed locating it on the back corner of the campus which was prior to the Court Space Expansion Project. He pointed out this was no longer a valid location for the building since it would be used for parking for the new courts. He stated if the Committee advanced the request today he would work on identifying alternative locations to discuss with the County Facilities Committee. He said several alternative locations had been suggested such as the Airport; however, he stated, he was aware of Mr. LaFlure's preference to have the building centrally located by the Municipal Center campus to allow for easier access. He said he would review the list of available locations with the County Facilities Committee to discuss where the ideal location would be.

Mr. Conover suggested anyone with input on the process contact Mr. Tennyson regarding their thoughts as he believed determining an appropriate location for the building would be a lengthy process. Mr. Taylor remarked he concurred with Mr. Dickinson that the Municipal Center Campus was not an appropriate location for the building. He questioned whether they could include this in the request to ensure the building was not built on the main campus. Mr. Conover advised he did not feel it was necessary to include this in the request, as it was rather apparent from the discussion today that it was not an ideal location for the building; however, he said, they could move forward with this if it was the consensus of the Committee. Mr. Kenny interjected that he thought they should not limit their options. He said the cost for the type of building it was should be reviewed, as well as the expense associated with locating it at each different location.

A discussion ensued following which Mr. Dickinson made a motion to table the matter; however, there was no second to the motion.

Mr. Monroe advised there were legal requirements that needed to be considered, as well. Mr. Dickinson advised he would like to review an estimate for the total project so the Board could determine whether or not to pursue it. He pointed out if the costs were estimated in the high range, they would know the project was not feasible.

At Mr. Sokol's request Mr. Conover called the question and the aforementioned motion was carried by majority vote, with Mr. Dickinson voting in opposition, and the necessary resolution was authorized for the September 18th Board meeting.

Mr. Conover advised Agenda Items 8A-C included referrals from the Public Works Committee, DPW, as follows:

- 8A) Request to decrease Capital Project No. H277, *Beach Road Reconstruction*, in the amount of \$318,240.15 to reconcile funding shares for final NYSDOT grant project costs and to transfer the surplus local match funds to the Debt Service Fund.
- 8B) Request to increase Capital Project No. H277, *Beach Road Reconstruction*, in the amount of \$181,111 in anticipation of NYSEFC GIGP grant eligible storm water monitoring work.

Mr. Tennyson stated two separate requests had been presented for this project to make it clear for the record that they related to separate grants, one of which was from the NYS DOT (*New York State Department of Transportation*) and the other was from the NYSEFC (*New York State Environmental Facilities Corporation*). He advised the NYSDOT grant would be closed out and any remaining funds allocated to cover the Local Match would be returned to the Debt Service Fund. In regards to the NYSEFC funds, he informed they covered the long term monitoring plan. He mentioned as part of having porous asphalt they had included some monitoring wells that would be sampled over time. He said they were working with the Warren County Soil & Water Conservation District to administer a grant with some of the other environmental agencies in the Lake George Basin to follow through on this.

Motion was made by Ms. Wood, seconded by Mr. Kenny and carried unanimously to approve both

requests as presented and the necessary resolutions were authorized for the September 18th Board meeting.

- 8C) Request to amend Resolution No. 169 of 2015 to remove Maureen Rambone from the authorization for just compensation and list only Louis J. Rambone as the sole property owner entitled to compensation. ***Note: This request was not previously reviewed and approved by the Public Works Committee.***

Mr. Tennyson informed this was a permanent easement that related to one of the federally funded Blair Road Bridge Project. He explained that just compensation had already been authorized by the full Board; however, he said, they were recently notified of Ms. Rambone's passing. He said it was necessary to amend Resolution No. 169 of 2013 to remove Ms. Rambone's name from the just compensation resolution so they could obtain the right-a-way clearance and move the project forward this fall.

Motion was made by Ms. Wood, seconded by Mr. Monroe and carried unanimously to approve the request and the necessary resolution was authorized for the September 18th Board Meeting.

Mr. Conover reported Agenda Item 9 pertained to a referral from the Tourism Department regarding a request for a transfer of funds in the amount of \$5,000 from Budget Code A.6417 110, *Tourism Occupancy, Salaries-Regular*, to Budget Code A.6417 120, *Tourism Occupancy, Salaries-Overtime*, to include additional overtime funding the in the Tourism budget.

Motion was made by Mr. Dickinson and seconded by Mr. Monroe to approve the request.

Mr. Merlino explained under the previous administration the Tourism Department had not allowed for overtime and instead offered comp time a few weeks later for anyone that worked over 40 hours. He stated due to the staffing shortages they were having issues with being able to offer comp time. He suggested they table the matter until next month, as he had to conduct some research to ensure the request was put forth correctly.

Motion was made by Mr. Merlino, seconded by Mr. Dickinson and carried unanimously to table the matter.

Continuing with the Agenda review, Mr. Conover apprised Agenda Items 10A-B pertained to Requests/Items to be Discussed by the County Administrator, which he asked Mr. Dusek to address:

Mr. Dusek advised Item 10A referred to the report of transfers he had approved since the last Committee meeting. He proceeded to review some of the larger transfers included in the Report, pointing out there was a transfer of \$3,800 for the DPW, which was necessary for the installation of the National Grid gas main line for the Airport. In regards to the \$4,000 transfer, he apprised this was to install gates for the security system at the Airport. He stated all of these expenses consisted of normal tasks that needed to be completed for the Airport. He advised the \$10,000 transfer for the Office for the Aging pertained to an unanticipated expense for replacing kitchen equipment that failed. Mr. Dickinson questioned where the kitchen equipment was located and Mr. Dusek replied that it was located in one of the meal site kitchens. He reported the transfers for Public Health related to fully funding the WIC (*Women, Infant and Children*) Program through the end of October. He reminded the Committee the \$15,000 transfer for the Department of Social Services related to the purchase of three radios for their fleet cars for security purposes which had ben approved by the full Board. He added they also required a transfer of \$7,000 to cover the postage expenses through the end of the year, as they had spent more on postage than what was budgeted for. The \$6,989 transfer for the Tourism Department related to the increase in cost from expanding their Winter Tourism Brochure. He stated the remainder of the transfers were relatively small.

Mr. Dickinson asked whether they were all transfers from the Contingent Account to which Mr. Dusek replied in the negative. He explained they pertained to transfers authorized by himself within Budget Codes but he must report on them as required by the Committee.

In regards to Agenda Item 10B, Mr. Dusek reminded the Committee the Board had adopted a Credit Card Policy earlier this year. He stated this tied into the County's movement from their current credit card system through the Bank of America to the current P-Card System which gave the County credit for their purchases. He apprised although P-Cards were still considered credit cards, the County was receiving cash back through their use. He continued, they had been able to move all but a few of the County's Departments to this system, one of which was the Sheriff's Office. He indicated when they originally set this system up, two credit cards were issued to the Sheriff's Office, one of which the Sheriff kept and the other was retained by the Undersheriff. He pointed out the Sheriff's P-card had a \$5,000 credit limit and the Undersheriff's credit card administered through Bank of America had a \$10,000 credit limit. He advised the Sheriff was requesting that his P-Card credit limit be increased to \$10,000 and that the Undersheriff be issued a P-Card with a \$10,000 limit, as well, so that their limits were the same. Mr. Dusek stated he was recommending they move forward with this and amend the Credit Card Policy to permit the balances requested and to cancel the Bank of America card the Undersheriff currently used.

Mr. Dickinson inquired why the Sheriff required a \$10,000 credit limit to which Mr. Dusek responded that the Sheriff indicated having the same credit limits on both cards would make it easier for their Department. He informed the credit cards were used mostly for lodging and travel expenses when employees attended training.

In response to a question posed by Mr. Dickinson, Ms. Wood apprised the request did not go through the Public Safety Committee. She stated it was her understanding the request was fielded directly by Mr. Dusek from the Sheriff. Mr. Dusek informed the credit cards related to financial matters which required approval from the Finance Committee. Mr. Dickinson remarked that although he trusted the Sheriff he felt the credit limit was excessive. Mr. Dusek reported other Department's credit card limits were generally issued at about \$10,000. Mr. Dickinson commented his point was that he wondered what the card was used for. Mr. Kenny suggested that they request the Sheriff provide a report on the history of the spending for the credit card.

Mr. Swan reported that multiple individuals used the credit cards within the month with a \$10,000 maximum credit limit. He said as an example if there were several Officers attending multiple trainings during the month the charges would add up rather quickly. He informed the credit cards were only used for budgeted expenses as the bills had to be paid off every month or the County would have to pay interest, which they did not do.

Mr. Dickinson remarked he had no issue with moving forward with the request; however, he said, he would like for the Sheriff to provide a history of their credit card use so he could review it.

Motion was made by Mr. Dickinson, seconded by Ms. Wood and carried unanimously to approve the request and the necessary resolution was authorized for the September 18th Board Meeting.

Concluding the Agenda review, Mr. Conover announced Item 12 pertained to Finance Committee action which was required on the following items as approved by the Personnel Committee: Personnel Agenda Items 1B, 2, 3A, 3B, 4A, 4B, 5A and 5B.

Motion was made by Mr. Taylor, seconded by Mr. Kenny and carried unanimously to approve the requests and the necessary resolutions were authorized for the September 18th Board Meeting.

Mr. Conover advised they had a last minute addition to the Finance Committee Agenda which pertained

to the appointment of Carla Steves as County Auditor at annual salary of \$51,000.

Mr. Dusek stated that all the required background material, as well as the other information they required to move forward with this request, had arrived in immediately following today's Personnel meeting. Mr. Conover noted the request should also include authorizing the backfilling of the part-time position in the County Auditors Office that Ms. Steves was vacating.

Motion was made by Mr. Taylor, seconded by Mr. Dickinson and carried unanimously to approve the requested as outlined above and the necessary resolution was authorized for the September 18th Board meeting.

Mr. Taylor questioned whether a follow-up meeting with representatives of SUNY (*State University of New York*) Adirondack would be scheduled to continue the discussion regarding their funding request for the proposed NSTEM Building.

Mr. Sokol interjected that there was an addendum to the Agenda that needed to be addressed and Mr. Conover thanked Mr. Sokol for pointing this out. He advised they would return to the discussion regarding the college as soon as they addressed the Addendum Agenda.

Privilege of the floor was extended to Mr. Dusek to lead the discussion on new exemption from sales tax for certain sales of electricity under solar power purchase agreement. Mr. Dusek informed he had only received information regarding this matter via email on Friday afternoon and due to the holiday weekend he did not review it until Tuesday afternoon and he apologized for the late addition. He said the State had not provided them with a lot of time in this circumstance, as the related procedure required them to introduce a Local Law in September to be adopted at the October Board Meeting if their desire was to proceed with this. He apprised his normal practice was not to bring matters before them without proper notice; however, he said, due to the limited time frame involved here he had no choice but to present it to them today. He added another issue they were dealing with was that they were lacking some information that was associated with this request.

Mr. Dusek explained that in their email to the County the State was indicating that the County could offer an exemption on the sale of electricity produced by solar projects if they were pursuant to a certain type of planned purchase agreement. He said this was an option the County had if they decided to pursue this; however, he stated, this meant they could not collect sales tax on that particular type of revenue. He advised the second piece to this made it slightly more complicated, as the State informed that if the County provided an exemption to sales tax for the installation and purchase of solar equipment a few years ago then this exemption would be automatic regardless of whether action was taken or not. He continued, on the other hand if the County had not granted this exemption then no one would be eligible for either exemption. He surmised that the State's point was if the County wanted to move forward with this they had to move forward with both exemptions, or if they had previously authorized a similar exemption but did not want to move forward with this one the County had the option to renege on the previous one so neither exemption was granted. He noted the deadline for something to be in place was the October 16th Board meeting.

Mr. Dusek advised the issue they were dealing with right now was they were unsure whether or not the County ever granted the first exemption. He informed the County Attorney had left a message with the New York State Department of Taxation and Finance to inquire what they had on file regarding this. He indicated he believed the County may have offered the exemption in the past, but he could not provide proof of this at this time. He recommended they keep this in their thoughts for consideration at the September 18th Board meeting. He reported if the previous exemption had been granted the proposed one would be automatic unless the Supervisors took action; however, he noted, if the County had not granted the previous exemption then there would be no exemptions at all. He stated if they determined that the previous exemption was granted the Board would need to decide whether they

wanted to repeal it or if they had not authorized the previous exemption did they want to move forward now with granting an exemption.

Mr. Conover questioned what the absolute deadline for when a determination needed to be made to which Mr. Dusek replied the process needed to start at the September 18th Board meeting so that the Public Hearing could take place during the October Board meeting. Mr. Conover questioned whether it was correct to state they were unsure of the history at this point in time to which Mr. Dusek replied affirmatively. Mr. Dusek advised to put it in more latent terms the Board needed to determine whether they should grant sales tax exemptions or not. Mr. Monroe advised he felt this was the ultimate question, as they could adopt something contingent upon determining whether they had granted the previous exemption or if not they could take the action required to provide the exemption.

Mr. Dusek informed that a decision did not have to be rendered today. Mr. Conover remarked he was concerned about such things because it made it difficult to draw the line on what exemptions were provided for and what were not. He stated he felt this was a "slippery slope"; however, he said, if the previous exemption had been granted then this exemption would automatically be permitted. Mr. Dusek indicated he would notify the full Board as soon as it was determined whether the previous exemption had been granted. Mr. Conover recommended that they table the matter, as he felt they did not have a sufficient amount of information available to render an informed decision.

Mr. Dickinson apprised that when solar power first became available it was not being used; therefore, he said a number of programs providing incentives were offered in an attempt to get people to switch to solar power. He mentioned he felt this may have been part of the incentives that were offered. He said the issue arose in whether the County had offered this was whether they were setting a precedent by offering exemptions and how would they proceed. He added another question that needed to be answered was how much sales tax would be lost in a year if they were to offer this exemption.

Motion was made by Mr. Kenny, seconded by Ms. Wood and carried unanimously to table the matter until further information was available.

Returning to the discussion regarding setting up a meeting with SUNY Adirondack to further discuss the funding of their project, Mr. Taylor stated he felt a meeting should be scheduled, as he thought that was the intention. Mr. Conover apprised he was open to another meeting, it was just a matter of arranging it. Mr. Dusek informed he believed it would be better for the Committee to review the multi-year plan before meeting on this matter. He said he had planned to make this presentation earlier; however, he said, due to some unforeseen circumstances his office had been unable to complete the plan as of yet. He surmised the multi-year plan would be available within the next week or so. He remarked he felt having the multi-year plan data available would assist the Committee with rendering a decision with regards to their participation in the proposed project.

Mr. Dickinson asked whether the meeting with the college would consist of a joint meeting between the Finance and Community College Committees to which Mr. Conover replied affirmatively.

There being no further business to come before the Finance Committee, on motion made by Ms. Wood and seconded by Mr. Kenny, Mr. Conover adjourned the meeting at 10:33 a.m.

Respectfully submitted,
Sarah McLenithan, Deputy Clerk of the Board